

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

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|---------------------------|---|-----------|
| UNITED STATES OF AMERICA, |) | |
| |) | |
| Plaintiff, |) | |
| |) | |
| v. |) | Civil No. |
| |) | |
| |) | |
| TODD M. LAFOUNTAIN, |) | |
| |) | |
| Defendant. |) | |

Complaint

Plaintiff, the United States of America, by its attorneys, for its complaint against Defendant Todd M. LaFountaine, states as follows:

1. This is a civil action brought by the United States of America against LaFountaine under 26 U.S.C. §§ 7401 and 7402 to reduce to judgment the assessments made against him for unpaid federal taxes and statutory additions to tax.
2. Under 26 U.S.C. §7401, this action has been authorized by the Internal Revenue Service and is brought at the direction of the Attorney General of the United States.
3. The Court has jurisdiction over this case under 28 U.S.C. §§1340 and 1345 and 26 U.S.C. §7402(a).
4. Venue is proper in the Western District of Michigan under 28 U.S.C. §§1391(b) and 1396.

5. LaFontaine resides in and has his principal place of business within this judicial district.

6. A delegate of the Secretary of the Treasury properly and timely made assessments against LaFontaine for federal income taxes and statutory additions to tax for 2005 and 2006, for which the amount owed, as of April 1, 2012, including penalties and interest, is \$163,876.19.

7. As a result of his failure to fully pay the assessments described in paragraph 6 above, LaFontaine is indebted to the United States for the outstanding balance of the federal tax assessments made against him for the 2005 and 2006 taxable years in the amount of \$163,876.19, plus accrued but unassessed statutory interest and penalties.

WHEREFORE, the United States respectfully requests the following relief:

A. That the Court enter judgment in favor of the United States and against LaFontaine for the unpaid balance of the federal income taxes and statutory additions to tax set forth in paragraph 6 above, in the amount of \$163,876.19, together with additional interest and penalties accruing after April 1, 2012, as provided by law; and

B. That the Court grant the United States its costs in this action, and for such other relief as is just and appropriate.

Dated: May 10, 2012.

DONALD A. DAVIS
United States Attorney

s/Michael R. Pahl
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